

**HERTFORD COUNTY BUDGET ORDINANCE  
FISCAL YEAR 2011-2012**

**BE IT ORDAINED BY THE Board of County Commissioners of Hertford County, North Carolina:**

**SECTION 1. APPROPRIATIONS:** The following amounts are hereby appropriated in the General Fund for the operation of the County Government and its activities for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

**General Government:**

Refunds	35,000
Governing Body	89,749
Administration	312,950
Finance Office	335,796
Tax Assessor	233,428
Tax Collection	296,743
Board of Elections	134,981
Register of Deeds	170,250
Land Records	119,674
Public Buildings & Maintenance	515,685
Court Facilities	71,000
County Attorney	58,000
Central Services – General	292,100
Central Services – Telephone	78,200
Central Services – IT	<u>143,112</u>
<b>Total General Government</b>	<b>\$2,886,668</b>

**Public Safety**

Sheriff's Department	1,687,553
Communications	207,776
Jail Department	1,820,984
Emergency Management	154,595
Ambulance Department	1,036,741
Animal Control	107,067
Building Inspection	124,843
Fire Departments	283,705
Medical Examiner	<u>15,000</u>
<b>Total</b>	<b>\$5,438,264</b>

**Economic & Physical Development**

Economic Development	129,580
Planning & Zoning	4,465
Soil Conservation	125,517
Cooperative Extension	<u>167,584</u>
<b>Total</b>	<b>\$427,146</b>

<u>Human Services</u>	
Health Department	260,300
CJPP Day Reporting Center	86,409
Mental Health	84,350
Library	91,316
DJJ & Delinquency Prevention	142,868
DOT – ROAP Program	115,217
Aging Administration	322,121
Aging Public Assistance	264,707
DSS Administration	3,338,026
DSS Public Assistance	1,484,110
DSS Food Stamp/Stimulus	36,430
DSS Grants	30,538
DSS Local Funds	456,494
Veterans Service	<u>51,255</u>

Total	\$6,764,141
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<u>Education</u>	
Public Schools – Current Expense	4,173,524
School Capital Outlay – Regular & Special Appropriation	870,000
Fines & Forfeitures	139,000
Roanoke Chowan Community College	<u>803,839</u>

Total	\$5,986,363
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<u>Debt Service</u>	
Community College Bonds	146,300
EMS Building Renovation	<u>89,339</u>

Total	\$235,639
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<u>Special Appropriations</u>	
Non Profit/Community Based Organizations	<u>298,552</u>

Total	\$298,552
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<u>Transfer to Other Funds</u>	
E911 Telephone Fund	25,000
School Capital Reserve Fund	<u>770,000</u>

Total	\$795,000
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<u>Contingency</u>	
General Fund	75,000
Salary	<u>94,000</u>

Total	\$169,000
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**TOTAL GENERAL FUND APPROPRIATIONS****\$23,000,773**

**SECTION 2. REVENUES:** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Ad Valorem Taxes	10,359,938
Vehicle Taxes	1,152,123
Sales & Use Taxes	3,165,000
Other Taxes & Licenses	86,100
Beer & Wine Tax	65,000
Restricted Intergovernmental General	768,875
Restricted Intergovernmental Aging	303,434
Restricted Intergovernmental - DSS	3,628,401
Permits and Fees	171,000
Sales and Services	980,500
Investment Earnings	10,750
Miscellaneous Revenue	23,300
Transfers from Other Funds	844,500
Fund Balance Appropriated	
General Fund Balance	1,291,141
Assigned – Special Appropriation – HCPS	100,000
Assigned – Special Appropriation – RCCC	25,000
Earmarked – Soil & Water Conservation	13,349
Earmarked – Cooperative Extension	<u>12,362</u>

**TOTAL GENERAL FUND REVENUES****\$23,000,773**

**SECTION 3.** There is hereby levied a tax rate of \$.84 per one hundred dollars valuation of property listed for taxes as of January 1, 2011 for the purpose of raising the revenue listed as "ad valorem taxes" in the General Fund of this ordinance.

This rate is based upon an estimated total valuation of property for the purposes of taxation of \$1,389,428,276 and an estimated collection rate of 95%. The estimated rate of collection is based on the fiscal year 2010-11 collection rate that is estimated to be 95%. The rate of \$.84 per one hundred dollars valuation of property is levied in support of the General Fund.

**SECTION 4. EXPENDITURES:** There is appropriated to the Solid Waste Enterprise Fund for the operation of the County's comprehensive solid waste program for fiscal year beginning July 1, 2011, and ending June 30, 2012:

Solid Waste Program	\$953,100
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**SECTION 5. REVENUES:** It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Other Taxes & Licenses	952,000
Investment Earnings	1,000
Miscellaneous	100

**TOTAL** **\$953,100**

**SECTION 6.** There is hereby levied on the property tax bill for the fiscal year 2011-2012, a Solid Waste Assessment of \$115.00. A Commercial Tipping Fee of \$66.00 per ton is hereby established for disposal of commercial waste at the solid waste facility.

**SECTION 7. EXPENDITURES.** The following amount is hereby appropriated in the Northern Water District Enterprise Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

**Northern Water District** **\$469,078**

**SECTION 8. REVENUES.** It is estimated that the following revenues will be available in the Northern Water District Enterprise Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

<b>Sales &amp; Service</b>	<b>468,578</b>
<b>Miscellaneous</b>	<b>500</b>
<b>TOTAL</b>	<b>\$469,078</b>

**SECTION 9. EXPENDITURES.** The following amount is hereby appropriated in the Southern Water District Enterprise Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

**Southern Water District** **\$1,061,720**

**SECTION 10. REVENUES.** It is estimated that the following revenues will be available in the Southern Water District Enterprise Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2011:

<b>Sales &amp; Service</b>	<b>1,058,720</b>
<b>Miscellaneous</b>	<b>3,000</b>
<b>TOTAL</b>	<b>\$1,061,720</b>

**SECTION 11. EXPENDITURES.** The following amounts are hereby appropriated for the Enhanced 911 System Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

<b>Land Records</b>	<b>4 500</b>
<b>Communications</b>	<b>36,000</b>
<b>Fund Reserve</b>	<b>99,196</b>
<b>TOTAL</b>	<b>\$139,696</b>

**SECTION 12. REVENUES.** It is estimated that the following revenues will be available for the Enhanced 911 Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

<b>Other Taxes and Licenses</b>	<b>114,696</b>
<b>Transfer from General Fund</b>	<b>25,000</b>
<b>TOTAL</b>	<b>\$139,696</b>

**SECTION 13. EXPENDITURES.** The following amounts are hereby appropriated in the Inmate Trust Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Miscellaneous	\$115,000
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**SECTION 14. REVENUES.** It is estimated that the following revenues will be available in the Inmate Trust fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Inmate Revenue	\$115,000
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**SECTION 15. EXPENDITURES.** The following amounts are hereby appropriated in the Social Service Trust Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Special Assistance for Adults	\$90,000
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**SECTION 16. REVENUES.** It is estimated that the following revenues will be available in the Social Service Trust Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

DSS Trust Revenue	\$90,000
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**SECTION 17. EXPENDITURES.** The following amounts are hereby appropriated in the Register of Deeds Enhancement Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Transfer to General Fund (Register of Deeds)	9,000
TOTAL	\$9,000

**SECTION 18. REVENUES.** It is estimated that the following revenues will be available in the Register of Deeds Enhancement Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Enhance & Preservation Revenues	9,000
TOTAL	\$9,000

**SECTION 19. REVENUES.** It is estimated that the following revenues will be available in the county Capital Reserve Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Restricted ¼ Cent Sales Taxes	448,000
TOTAL	\$448,000

**SECTION 20. EXPENDITURES.** The following amounts are hereby appropriated in the county Capital Reserve Fund for the fiscal year beginning July 1, 2011 and ending June 20, 2012:

Fund Reserve	448,000
TOTAL	\$448,000

**SECTION 21. REVENUES.** It is estimated that the following revenues will be available in the Public School Capital Reserve Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Operating Transfer of Restricted Sales Tax	770,000
TOTAL	\$770,000

**SECTION 22. EXPENDITURES.** The following amounts are hereby appropriated in the Public School Capital Reserve Fund for the fiscal year beginning July 1, 2011 and ending June 20, 2012:

School Capital Outlay (Transfer to General Fund)	770,000
<b>TOTAL</b>	<b>\$770,000</b>

**SECTION 23. EXPENDITURES.** The following amounts are hereby appropriated in the Ahoskie, Woodland and Union Rural Fire Districts for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Ahoskie Rural Fire Department	102,727
Union Rural Fire Department	8,242
Woodland Fire Department	3,897
<b>TOTAL</b>	<b>\$114,866</b>

**SECTION 24. REVENUES.** It is estimated that the following revenue will be available in the Ahoskie Rural, Union Rural and Woodland Fire Service Districts for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Advalorem Taxes (Ahoskie)	85,252
Advalorem Taxes (Union)	6,867
Advalorem Taxes (Woodland)	3,245
Sales Tax (Ahoskie)	17,475
Sales Tax (Union)	1,375
Sales Tax (Woodland)	652
<b>TOTAL</b>	<b>\$114,866</b>

**SECTION 25.** There is hereby levied a special tax of five cents (\$.05) for the purpose of raising revenue for Fire Prevention in the Woodland Fire Service District and a four cents (\$.04) special tax for the purpose of raising revenue for Fire Prevention in the Ahoskie Rural and Union Fire Service Districts. The rate is based on one hundred (\$100) valuation of taxable property as listed January 1, 2011 in the respective Districts.

**SECTION 26.** There is hereby levied for the fiscal year 2011-2012, a license fee of \$5.00 on each dog in Hertford County. The proceeds of such taxes shall be deposited in the General Fund.

**SECTION 27. SPECIAL PROVISIONS.** The County Manager, as Budget Officer, is hereby authorized to transfer appropriations contained herein and to enforce policy under the following circumstances:

- a. May transfer amounts between line item expenditures within a department without limitation. These changes should not result in increases in recurring obligations such as salaries.
- b. For purchases of \$300 and above, each department head is directly responsible for determining that no county funds are obligated without first securing a purchase order from the Finance Director.
- c. The Board of Commissioners shall be responsible for allocating funds from Contingency.
- d. No salary increase shall be awarded beyond those set forth in this budget document without Commissioners' approval.
- e. May not transfer any amounts between functions/funds without the approval of the Board of Commissioners.

- f. No grant agreement may be requested or entered into without the prior approval of the Board of Commissioners. Copies of such grants shall be furnished to the County Manager for review prior to submission to the Board of Commissioners.

**SECTION 28.** Copies of this ordinance shall be furnished to the Budget Officer, Finance Director, Tax Assessor, and Tax Collector for direction in carrying out their duties.

This budget is prepared and adopted on a functional basis, and need not be amended unless expenditures exceed functional appropriations.

Adopted this the 27<sup>th</sup> day of June 2011.

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**Johnnie R. Farmer, Chairman**  
**Hertford County Board of Commissioners**

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**Shelia W. Matthews, Clerk to the Board**